



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: NEW LONDON ELECTRIC AND WATER UTILITY

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Principal Office: 400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

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For the Year Ended: DECEMBER 31, 2002

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** NEW LONDON ELECTRIC AND WATER UTILITY

**Utility Address:** 400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**When was utility organized?** 1/1/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR STEPHEN M THOMPSON

**Title:** GENERAL MANAGER

**Office Address:**

400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**Telephone:** (920) 982 - 8516

**Fax Number:** (920) 982 - 8544

**E-mail Address:** sthompson@wppi.sys

**Individual or firm, if other than utility employee, preparing this report:**

**Name:** AIMEE JAEGER

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8532

**E-mail Address:** ajaeger@virchowkrause.com

**President, chairman, or head of utility commission/board or committee:**

**Name:** DUANE BROWN

**Title:** PRESIDENT

**Office Address:**

400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**Telephone:** (920) 982 - 8516

**Fax Number:** (920) 982 - 8544

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** YES

### IDENTIFICATION AND OWNERSHIP

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** ajaeger@virchowkrause.com

**Date of most recent audit report:** 2/5/2003

**Period covered by most recent audit:** YEAR ENDED 12/31/02

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JAMES J ULMAN

**Title:** ELECTRIC DEPARTMENT SUPERVISOR

**Office Address:**

400 EAST NORTH WATER STREET  
NEW LONDON, WI 54961

**Telephone:** (920) 982 - 8516

**Fax Number:** (920) 982 - 8544

**E-mail Address:** julman@wppisys.org

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**Name of utility commission/committee:** NEW LONDON UTILITY COMMISSION

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**Names of members of utility commission/committee:**

- DUANE BROWN, PRESIDENT
- RUSS GERHARD
- SHAW JOHN
- DIANE RUDIE
- ROGER STEINGRABER

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:**                     

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,434,457	10,432,852	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,934,941	8,377,570	2
Depreciation Expense (403)	707,474	586,684	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	533,209	523,373	5
<b>Total Operating Expenses</b>	<b>10,175,624</b>	<b>9,487,627</b>	
<b>Net Operating Income</b>	<b>1,258,833</b>	<b>945,225</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,258,833</b>	<b>945,225</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	167,915	122,695	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>167,915</b>	<b>122,695</b>	
<b>Total Income</b>	<b>1,426,748</b>	<b>1,067,920</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,302	943	13
<b>Total Miscellaneous Income Deductions</b>	<b>1,302</b>	<b>943</b>	
<b>Income Before Interest Charges</b>	<b>1,425,446</b>	<b>1,066,977</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	743,852	571,927	14
Amortization of Debt Discount and Expense (428)	114,092	119,443	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,385	1,970	18
Interest Charged to Construction--Cr. (432)	120,277		19
<b>Total Interest Charges</b>	<b>740,052</b>	<b>693,340</b>	
<b>Net Income</b>	<b>685,394</b>	<b>373,637</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,361,253	7,014,307	20
Balance Transferred from Income (433)	685,394	373,637	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	16,489	16,489	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,514	10,202	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,023,644</b>	<b>7,361,253</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	167,915	5
<b>Total (Acct. 419):</b>	<b>167,915</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
MISCELLANEOUS INCOME DEDUCTIONS	1,302	8
<b>Total (Acct. 426):</b>	<b>1,302</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
MISCELLANEOUS DEBITS TO SURPLUS	16,489	10
<b>Total (Acct. 435)--Debit:</b>	<b>16,489</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
OPERATING TRANSFERS TO MUNICIPAL FUNDS	6,514	12
<b>Total (Acct. 439)--Debit:</b>	<b>6,514</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,589,936	9,844,521	0	0	11,434,457	1
Less: interdepartmental sales	0	79,319	0	0	79,319	2
Less: interdepartmental rents	0	51,600		0	51,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained			39		39	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,589,936</b>	<b>9,713,563</b>	<b>0</b>	<b>0</b>	<b>11,303,499</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	163,572		<b>163,572</b>	1
Electric operating expenses	299,940		<b>299,940</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	40,833		<b>40,833</b>	8
Electric utility plant accounts	156,939		<b>156,939</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>661,284</b>	<b>0</b>	<b>661,284</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	28,261,827	26,442,146	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,803,761	6,084,546	2
<b>Net Utility Plant</b>	<b>21,458,066</b>	<b>20,357,600</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>21,458,066</b>	<b>20,357,600</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,872	1,872	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,872	1,872	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	182,508	292,417	8
Special Funds (125-128)	4,882,901	1,661,246	9
<b>Total Other Property and Investments</b>	<b>5,065,409</b>	<b>1,953,663</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	641,908	307,737	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,398,705	1,385,997	15
Other Accounts Receivable (143)	57,402	277,489	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	55,088	28,248	18
Materials and Supplies (151-163)	288,550	355,685	19
Prepayments (165)	74,026	55,220	20
Interest and Dividends Receivable (171)	61,820	17,323	21
Accrued Utility Revenues (173)	245,979	252,580	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,823,478</b>	<b>2,680,279</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	580,197	612,963	24
Other Deferred Debits (182-186)	8,367	60,217	25
<b>Total Deferred Debits</b>	<b>588,564</b>	<b>673,180</b>	
<b>Total Assets and Other Debits</b>	<b>29,935,517</b>	<b>25,664,722</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,822,096	1,822,096	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	8,023,644	7,361,253	<b>28</b>
<b>Total Proprietary Capital</b>	<b>9,845,740</b>	<b>9,183,349</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	15,809,984	11,479,984	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	26,900	37,290	<b>31</b>
<b>Total Long-Term Debt</b>	<b>15,836,884</b>	<b>11,517,274</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	689,904	1,236,143	<b>33</b>
Payables to Municipality (233)	63,291	84,333	<b>34</b>
Customer Deposits (235)	43,355	35,821	<b>35</b>
Taxes Accrued (236)	463,140	806,738	<b>36</b>
Interest Accrued (237)	100,011	64,393	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	25,928	37,580	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	8,870		<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,394,499</b>	<b>2,265,008</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	5,165	5,165	<b>43</b>
Other Deferred Credits (253)	162,420	98,809	<b>44</b>
<b>Total Deferred Credits</b>	<b>167,585</b>	<b>103,974</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	232,311	226,384	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>232,311</b>	<b>226,384</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,458,498	2,368,733	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>29,935,517</b>	<b>25,664,722</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,229,319	0	0	14,306,185	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)	906,038			2,735,490	6
Construction Work in Progress (107)	72,543			12,252	7
<b>Total Utility Plant</b>	<b>11,207,900</b>	<b>0</b>	<b>0</b>	<b>17,053,927</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,036,116	0	0	4,767,645	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>2,036,116</b>	<b>0</b>	<b>0</b>	<b>4,767,645</b>	
<b>Net Utility Plant</b>	<b>9,171,784</b>	<b>0</b>	<b>0</b>	<b>12,286,282</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,798,506	4,286,040			<b>6,084,546</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	242,489	464,985			<b>707,474</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,410				<b>10,410</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0	0			<b>0</b>	10
Other credits (specify):						11
depreciation clearing	1,088	16,620			<b>17,708</b>	12
<b>Total credits</b>	<b>253,987</b>	<b>481,605</b>	<b>0</b>	<b>0</b>	<b>735,592</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	15,183	0			<b>15,183</b>	15
Cost of removal	1,194	0			<b>1,194</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>16,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,377</b>	19
<b>Balance End of Year</b>	<b>2,036,116</b>	<b>4,767,645</b>	<b>0</b>	<b>0</b>	<b>6,803,761</b>	20
						21
						22

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Non-utility plant	1,872			1,872	2
<b>Total Nonutility Property (121)</b>	<b>1,872</b>	<b>0</b>	<b>0</b>	<b>1,872</b>	
Less accum. prov. depr. & amort. (122)	1,872			1,872	3
 <b>Net Nonutility Property</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			241,012		241,012	282,931	3
<b>Total Electric Utility</b>					<b>241,012</b>	<b>282,931</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	241,012	282,931	1
Water utility (154)	47,538	72,754	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>288,550</b>	<b>355,685</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MRBS	1,242	428	2,646	1
1997 MRBS	17,204	428	151,356	2
1999 MRBS	11,397	428	358,892	3
2002 BANS	14,022	428	67,303	4
<b>Total</b>			<b>580,197</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,822,096	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,822,096</u></u>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Mortgage Revenue Bonds	12/01/1993	12/01/2006	4.75%	589,984	<b>1</b>
1997 Construction III Bonds	10/17/1997	12/01/2017	4.45%	5,800,000	<b>2</b>
1999 MORTGAGE REVENUE BONDS	12/01/1999	03/02/2010	3.90%	4,270,000	<b>3</b>
2002 BOND ANTICIPATION NOTES	01/24/2002	11/01/2006	4.25%	5,150,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>15,809,984</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>
<b>Net amount of bonds outstanding December 31:</b>				<b>15,809,984</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1995 WPPI Loan	04/25/1995	04/27/2005	2.00%	26,900	1
<b>Total for Account 224</b>				<b>26,900</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	806,738	1
<b>Accruals:</b>		
Charged water department expense	183,870	2
Charged electric department expense	349,339	3
Charged sewer department expense	3,110	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>536,319</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	765,653	6
Social Security taxes	33,846	7
PSC Remainder Assessment	10,194	8
<b>Other (explain):</b>		
gross receipts tax	70,224	9
<b>Total payments and other debits</b>	<b>879,917</b>	
<b>Balance end of year</b>	<b>463,140</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1993 and 1997 Bonds	28,681	342,721	344,162	27,240	2
1999 MRB	16,408	195,477	196,908	14,977	3
2002 BANS		204,891	168,412	36,479	4
<b>Subtotal</b>	<b>45,089</b>	<b>743,089</b>	<b>709,482</b>	<b>78,696</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1995 WPPI loan	0	763	668	95	6
<b>Subtotal</b>	<b>0</b>	<b>763</b>	<b>668</b>	<b>95</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	19,304	2,385	469	21,220	7
<b>Subtotal</b>	<b>19,304</b>	<b>2,385</b>	<b>469</b>	<b>21,220</b>	
<b>Total</b>	<b>64,393</b>	<b>746,237</b>	<b>710,619</b>	<b>100,011</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,681,525	687,208	0	0	0	<b>2,368,733</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	4,759	80,469				<b>85,228</b>	<b>2</b>
For Mains	56,208					<b>56,208</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	444					<b>444</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
ADJUSTMENT TO SPECIAL ASSESSMENTS	52,115					<b>52,115</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,690,821</b>	<b>767,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,458,498</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
RESOURCE PROJECT RECEIVABLES	30,546	2
SPECIAL ASSESSMENT RECEIVABLE	151,962	3
<b>Total (Acct. 124):</b>	<b>182,508</b>	
<b>Sinking Funds (125):</b>		
1990 MRB RESERVE	714,410	4
SPECIAL REDEMPTION FUND	250,000	5
1997 MRB RESERVE	149,755	6
2002 MRB RESERVE	185,828	7
2002 MRB TEMPORARY INVESTMENT	2,501,403	8
2002 MRB MONEY MARKET	522,210	9
<b>Total (Acct. 125):</b>	<b>4,323,606</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	150,000	10
<b>Total (Acct. 126):</b>	<b>150,000</b>	
<b>Other Special Funds (128):</b>		
INTERNALLY RESTRICTED INVESTMENTS	409,295	11
<b>Total (Acct. 128):</b>	<b>409,295</b>	
<b>Interest Special Deposits (132):</b>		
NONE		12
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	167,845	15
Electric	1,230,860	16
Sewer (Regulated)		17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 142):</b>	<b>1,398,705</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
---

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	19	
Merchandising, jobbing and contract work	20	
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLES	16,190	21
POLE CONTACT REVENUE	41,212	22
<b>Total (Acct. 143):</b>	<b>57,402</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON TAX ROLL	9,777	23
JOINT METERING ALLOCATION	45,311	24
<b>Total (Acct. 145):</b>	<b>55,088</b>	
<b>Prepayments (165):</b>		
GROSS RECEIPTS TAX	74,026	25
<b>Total (Acct. 165):</b>	<b>74,026</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		26
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		27
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		28
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		29
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DSM PROGRAM - AUTHORIZED THROUGH ELECTRIC RATE ORDER 11/9/00	8,367	30
<b>Total (Acct. 186):</b>	<b>8,367</b>	
<b>Payables to Municipality (233):</b>		
SEWER BILLINGS COLLECTED BY UTILITY AND OWED TO CITY	63,291	31
<b>Total (Acct. 233):</b>	<b>63,291</b>	
<b>Other Deferred Credits (253):</b>		
DSM AMORTIZATION IN RATES	100,258	32
PUBLIC BENEFITS	62,162	33
<b>Total (Acct. 253):</b>	<b>162,420</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,092,504	14,306,185	0	0	<b>24,398,689</b>	<b>1</b>
Materials and Supplies	60,146	261,971	0	0	<b>322,117</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,917,311	4,526,842	0	0	<b>6,444,153</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,686,173	727,442	0	0	<b>2,413,615</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,549,166</b>	<b>9,313,872</b>	<b>0</b>	<b>0</b>	<b>15,863,038</b>	
Net Operating Income	550,850	707,983	0	0	<b>1,258,833</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.41%</b>	<b>7.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.94%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,822,096	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,692,448	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>9,514,544</b>	
<b>Net Income</b>		
Net Income	685,394	5
<b>Percent Return on Proprietary Capital</b>	<b>7.20%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

The PSCW approved a water rate increase April 2, 2002.

The PSCW approved an electric rate increase December 27, 2002. The utility elected to make the increase effective January 15, 2003.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

Account 231 - For purposes of the WEGS report, account 231 represents accrued interest on customer deposits.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

The deduction to contributions in aid of construction was because the utility reconciled the amount to the special assessments records held by the City on December 31, 2002.

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### Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

New London Electric and Water Utility  
New London, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New London Electric and Water Utility, an enterprise fund of the City of New London as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 5, 2003

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

email from VK 9/17/03:  
Elaine,

New London Utility asked me to reply to your response to their initial response to your 2002 analytical review comments.

You noted that the \$16,489 (classified as miscellaneous debits to surplus) was not described in annual reports. However, I am looking at the 12/31/00 report and the 12/31/02 report (I have requested a copy of the 12/31/01 report from the PSC, but have not yet received it) and see the "amortization" listed on page F-2 in both reports on line 10. In prior years, the unamortized portion has been included on page F-19 under line item #28 - miscellaneous deferred debits. It was not broken out on a separate line item, but I verified the amount was combined in line #28.

The loss balance calculated appears to be the difference between the amount of the old SCADA system which was retired and the difference of the depreciation that had accumulated on the SCADA system. Per our notes in the 2000 audit file, Stacey Wagner, the manager of the New London Utilities audit, spoke with Clarence Mougins at the time of the 2000 audit and he told her to show the loss on early retirement in account #182 and amortize over three years.

The original entry to record the loss was a debit to account #182 - Extraordinary Property Loss and a credit to the Accumulated Depreciation of Communication Equipment. Every year we would debit the miscellaneous debits to surplus and credit account #182 for the \$16,489. 2002 was obviously the last year of this amortization.

Please let me know if you have any other questions.

Thanks,

Aimee R. Jaeger, CPA  
Virchow, Krause & Company, LLP  
Public Sector Services  
Ten Terrace Court  
P.O. Box 7398  
Madison, WI 53707-7398  
Direct: 608.240.2404  
Fax: 608.249.8532  
ajaeger@virchowkrause.com

Per Bruce, send this comment 9/16/03:  
Dear Ms. Fields:

Thank you for your response to our review comments. A response to a question regarding item No. 2 should close our review:

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## FINANCIAL SECTION FOOTNOTES

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Since the \$16,485 reported in miscellaneous debits is not described in prior annual reports as a deferral, please provide full details as to the original entries that recorded this item, the calculation to determine the early retirement loss, and what account(s) the deferral was reported in prior years.

Thanks for your cooperation in this matter.

Regards, Elaine

8/29/03 email response:

We had three items to address in the letter you sent:

#1. Attached is a detailed listing of the miscellaneous receivables on page F-19. (long list in excel of receivables for car accidents, charges for installed services; miscellaneous parts purchases, fill swimming pool, elec service, etc.

#2. The \$16,485.50 miscellaneous debits to surplus on page F-2 is the 3rd year amortization of the loss on the early retirement of the SCADA system.

#3. According to CZ-1 approximately \$5,200 was billed to customers for service installations. Approximately \$56,000 was billed to the Lutheran School for mains.

email 8/5/03:

Dear Mr. Thompson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, Account 143, an amount is reported described as "miscellaneous receivables". Please provide a more detailed explanation, such as a short list. Amounts greater than \$10,000, even grouped items, are to be described fully.

2. On Page F-2, an amount is reported in Account 435, described as "miscellaneous debits to surplus". Please provide a more detailed explanation of that amount. Amounts greater than \$10,000, even grouped items, are to be described fully using other than the account title.

3. There are additions reported to both Water Mains and Water Services and contributions for both are reported in Account 271, Page F-18. Footnotes to both schedules indicate that customers financed some of the mains and services. Please explain the basis for financing, i.e. special assessments, Cz-1, developer contributions, as requested in the head notes to both schedules.

~~Responding to the questions posed from the analytical review does not~~

## FINANCIAL SECTION FOOTNOTES

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responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,573,889	1
<b>Total Sales of Water</b>	<b>1,573,889</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	90	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,957	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,047</b>	
<b>Total Operating Revenues</b>	<b>1,589,936</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	5,785	8
Pumping Expenses (620-633)	124,041	9
Water Treatment Expenses (640-652)	84,068	10
Transmission and Distribution Expenses (660-678)	178,932	11
Customer Accounts Expenses (901-905)	18,431	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	201,470	14
<b>Total Operation and Maintenance Expenses</b>	<b>612,727</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	242,489	15
Amortization Expense (404-407)		16
Taxes (408)	183,870	17
<b>Total Other Operating Expenses</b>	<b>426,359</b>	
<b>Total Operating Expenses</b>	<b>1,039,086</b>	
<b>NET OPERATING INCOME</b>	<b>550,850</b>	

### WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,348	109,469	346,371	4
Commercial	280	52,041	124,582	5
Industrial	25	573,709	628,771	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,653</b>	<b>735,219</b>	<b>1,099,724</b>	
Private Fire Protection Service (462)	1		18,965	7
Public Fire Protection Service (463)	1		432,565	8
Other Sales to Public Authorities (464)	27	7,944	22,635	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,682</b>	<b>743,163</b>	<b>1,573,889</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	432,565	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>432,565</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	90	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>90</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,169	10
<b>Other (specify):</b>		
OTHER	6,788	11
<b>Total Other Water Revenues (474)</b>	<b>15,957</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	4,885	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	900	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>5,785</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	4,539	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	79,319	17
Pumping Labor and Expenses (624)	21,886	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,205	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	341	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	16,751	25
<b>Total Pumping Expenses</b>	<b>124,041</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	80	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	23,153	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	60,835	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>84,068</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	4,638	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)		<b>36</b>
Meter Expenses (663)	357	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	642	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	410	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	73,617	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	47,301	<b>46</b>
Maintenance of Meters (676)	12,526	<b>47</b>
Maintenance of Hydrants (677)	39,263	<b>48</b>
Maintenance of Miscellaneous Plant (678)	178	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>178,932</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	7,224	<b>51</b>
Customer Records and Collection Expenses (903)	11,207	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>18,431</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	36,236	<b>56</b>
Office Supplies and Expenses (921)	14,939	<b>57</b>
Administrative Expenses Transferred--Credit (922)	21,398	<b>58</b>
Outside Services Employed (923)	34,315	<b>59</b>
Property Insurance (924)	1,161	<b>60</b>
Injuries and Damages (925)	10,199	<b>61</b>
Employee Pensions and Benefits (926)	58,806	<b>62</b>
Regulatory Commission Expenses (928)	6,237	<b>63</b>
Duplicate Charges--Credit (929)		<b>64</b>
Miscellaneous General Expenses (930)	4,612	<b>65</b>
Rents (931)	51,600	<b>66</b>
Maintenance of General Plant (932)	4,763	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>201,470</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>612,727</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		181,112	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,110	2
<b>Net property tax equivalent</b>		<b>178,002</b>	
Social Security		11,974	3
PSC Remainder Assessment		1,219	4
Other (specify): CAPITALIZED TAXES ON BEGINNING OF YEAR CWIP		(7,325)	5
<b>Total tax expense</b>		<b>183,870</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239900	0.230800			3
County tax rate	mills		5.880900	6.594900			4
Local tax rate	mills		8.604800	8.372300			5
School tax rate	mills		10.590000	10.188300			6
Voc. school tax rate	mills		2.248900	2.163600			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.564500</b>	<b>27.549900</b>			<b>10</b>
Less: state credit	mills		1.255200	1.343900			11
<b>Net tax rate</b>	mills		<b>26.309300</b>	<b>26.206000</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.604800</b>	<b>8.372300</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.838900</b>	<b>12.351900</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.443700</b>	<b>20.724200</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.564500</b>	<b>27.549900</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.777946</b>	<b>0.752242</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.309300</b>	<b>26.206000</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.467222</b>	<b>19.713262</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,382,856</b>	6,399,781	3,983,075			22
Materials & Supplies	\$	<b>72,754</b>	72,754	0			23
<b>Subtotal</b>	\$	<b>10,455,610</b>	<b>6,472,535</b>	<b>3,983,075</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>10,455,610</b>	<b>6,472,535</b>	<b>3,983,075</b>			<b>26</b>
Assessment Ratio	dec.		0.853500	0.866600			27
<b>Assessed Value</b>	\$	<b>8,976,041</b>	<b>5,524,309</b>	<b>3,451,733</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.467222</b>	<b>19.713262</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>181,112</b>	<b>113,067</b>	<b>68,045</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	145,895					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>181,112</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	38,898		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	274,154		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>313,052</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,161		12
Structures and Improvements (321)	1,026,873		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	565,264		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,593,298</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,316		23
<b>Total Water Treatment Plant</b>	<b>21,316</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	18,055		24
Structures and Improvements (341)	12,176		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			38,898	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			274,154	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>313,052</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,161	12
Structures and Improvements (321)			1,026,873	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			565,264	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,593,298</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,316	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>21,316</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			18,055	24
Structures and Improvements (341)			12,176	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	778,513		26
Transmission and Distribution Mains (343)	5,509,032	146,322	27
Fire Mains (344)	0		28
Services (345)	435,482	25,025	29
Meters (346)	360,034	42,755	30
Hydrants (348)	532,327	72,533	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,645,619</b>	<b>286,635</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,214		33
Structures and Improvements (390)	2,679		34
Office Furniture and Equipment (391)	7,579	1,428	35
Computer Equipment (391.1)	45,385		36
Transportation Equipment (392)	15,595		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,903	750	39
Laboratory Equipment (395)	17,400		40
Power Operated Equipment (396)	52,525		41
Communication Equipment (397)	221,124		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>382,404</b>	<b>2,178</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,955,689</b>	<b>288,813</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,955,689</b>	<b>288,813</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			778,513 26
Transmission and Distribution Mains (343)	3,694		5,651,660 27
Fire Mains (344)			0 28
Services (345)	1,974		458,533 29
Meters (346)	5,709		397,080 30
Hydrants (348)	3,806		601,054 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>15,183</b>	<b>0</b>	<b>7,917,071</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,214 33
Structures and Improvements (390)			2,679 34
Office Furniture and Equipment (391)			9,007 35
Computer Equipment (391.1)			45,385 36
Transportation Equipment (392)			15,595 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,653 39
Laboratory Equipment (395)			17,400 40
Power Operated Equipment (396)			52,525 41
Communication Equipment (397)			221,124 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>384,582</b>
<b>Total utility plant in service directly assignable</b>	<b>15,183</b>	<b>0</b>	<b>10,229,319</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>15,183</b>	<b>0</b>	<b>10,229,319</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	116,151	2.90%	7,950	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>116,151</b>		<b>7,950</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	130,400	3.20%	32,860	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	204,478	4.40%	24,872	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>334,878</b>		<b>57,732</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,878	6.00%	1,279	17
<b>Total Water Treatment Plant</b>	<b>19,878</b>		<b>1,279</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	4,154	3.20%	390	18
Distribution Reservoirs and Standpipes (342)	283,373	1.90%	14,792	19
Transmission and Distribution Mains (343)	509,819	1.30%	72,544	20
Fire Mains (344)	0			21
Services (345)	166,800	2.90%	12,963	22
Meters (346)	126,451	5.50%	20,821	23
Hydrants (348)	65,577	2.20%	12,467	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,156,174</b>		<b>133,977</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314		1,194			122,907	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>1,194</b>	<b>0</b>	<b>0</b>	<b>122,907</b>	
321					163,260	8
322					0	9
323					0	10
324					0	11
325					229,350	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392,610</b>	
331					0	16
332					21,157	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,157</b>	
341					4,544	18
342					298,165	19
343	3,694				578,669	20
344					0	21
345	1,974				177,789	22
346	5,709				141,563	23
348	3,806				74,238	24
349					0	25
	<b>15,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,274,968</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,488	2.90%	78	<b>26</b>
Office Furniture and Equipment (391)	7,825	5.80%		<b>27</b>
Computer Equipment (391.1)	31,618	20.00%	3,113	<b>28</b>
Transportation Equipment (392)	13,371	13.30%	2,074	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	12,466	5.80%	1,060	<b>31</b>
Laboratory Equipment (395)	8,593	5.80%	1,009	<b>32</b>
Power Operated Equipment (396)	46,322	7.50%	3,939	<b>33</b>
Communication Equipment (397)	48,742	15.00%	33,169	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>171,425</b>		<b>44,442</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,798,506</b>		<b>245,380</b>	
 Common Utility Plant Allocated to Water Department	 0		 8,607	 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,798,506</b>		 <b>253,987</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					2,566	26
391					7,825	27
391.1					34,731	28
392					15,445	29
393					0	30
394					13,526	31
395					9,602	32
396					50,261	33
397					81,911	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,867</b>	
	<b>15,183</b>	<b>1,194</b>	<b>0</b>	<b>0</b>	<b>2,027,509</b>	
					<b>8,607</b>	<b>38</b>
	<b>15,183</b>	<b>1,194</b>	<b>0</b>	<b>0</b>	<b>2,036,116</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			72,479	<b>72,479</b>	1
February			56,856	<b>56,856</b>	2
March			57,986	<b>57,986</b>	3
April			55,004	<b>55,004</b>	4
May			63,906	<b>63,906</b>	5
June			63,405	<b>63,405</b>	6
July			71,681	<b>71,681</b>	7
August			73,520	<b>73,520</b>	8
September			72,808	<b>72,808</b>	9
October			76,731	<b>76,731</b>	10
November			69,522	<b>69,522</b>	11
December			68,189	<b>68,189</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>802,087</b>	<b>802,087</b>	
Less: Water sold				743,163	13
Volume pumped but not sold				<b>58,924</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				9,346	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>9,346</b>	19
Volume pumped but unaccounted for				<b>49,578</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,334	23
Date of maximum: 5/8/2002					24
Cause of maximum:					25
Heavy industrial usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,363	26
Date of minimum: 4/7/2002					27
Total KWH used for pumping for the year				1,154,967	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
NORTH WELL	1	117	16	84,000	Yes	<b>1</b>
WYMAN STREET WELL	2	170	16	84,000	Yes	<b>2</b>
WEST WELL	3	129	18	70,000	Yes	<b>3</b>
OSHKOSH STREET WELL	4	165	16	178,000	Yes	<b>4</b>
DOUGLAS STREET WELL	5	144	16	455,000	Yes	<b>5</b>
INDUSTRIAL PARK WELL	6	128	24	476,000	Yes	<b>6</b>
MOSQUITO HILL	7	290	17	1,000,000	Yes	<b>7</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	NORTH WELL	WYMAN STREET WELL	WEST WELL	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	[EER;ESS	WORTHINGTON	PEERLESS	5
Year Installed	1988	1986	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	220	115	276	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1955	1986	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	OSHKOSH STREET WELL	DOUGLAS STREET WELL	INDUSTRIAL PARK WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1955	1965	1977	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	667	490	490	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1955	1965	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7			1
Location	MOSQUITO HILL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1997			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	775			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	30			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FLORAL HILL	INDUSTRIAL PARK	SMITH STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1987	1977	1959	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	120	85	6
Total capacity in gallons (actual)	400,000	300,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	58.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	172	0	0	0	172	1	
M	D	1.250	366	0	112	0	254	2	
M	D	1.500	362	0	0	0	362	3	
M	D	2.000	2,949	0	398	0	2,551	4	
M	D	4.000	23,796	0	0	0	23,796	5	
M	D	6.000	101,881	0	735	0	101,146	6	
P	D	6.000	587	96	0	0	683	7	
M	D	8.000	70,497	0	0	0	70,497	8	
P	D	8.000	6,778	1,742	0	0	8,520	9	
M	D	10.000	5,766	0	0	0	5,766	10	
M	D	12.000	37,187	811	0	0	37,998	11	
M	D	14.000	10	0	0	0	10	12	
M	D	16.000	7,956	0	0	0	7,956	13	
<b>Total Within Municipality</b>			<b>258,307</b>	<b>2,649</b>	<b>1,245</b>	<b>0</b>	<b>259,711</b>		
<b>Total Utility</b>			<b>258,307</b>	<b>2,649</b>	<b>1,245</b>	<b>0</b>	<b>259,711</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	357	0	4	0	353		1
M	0.750	1,650	1	9	0	1,642		2
M	1.000	394	7	4	0	397		3
M	1.250	10	0	0	0	10		4
M	1.500	15	0	0	0	15		5
M	2.000	96	1	1	0	96		6
P	2.000	3	4	0	0	7		7
M	3.000	7	0	0	0	7		8
P	4.000	1	0	1	0	0		9
M	4.000	0	2	0	0	2		10
P	6.000	2	0	0	0	2		11
P	8.000	1	0	0	0	1		12
M	8.000	3	0	0	0	3		13
M	10.000		1			1		14
P	12.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>2,540</b>	<b>16</b>	<b>19</b>	<b>0</b>	<b>2,537</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,003	0	84	(31)	888	0	1
0.750	1,782	60	10	0	1,832	84	2
1.000	61	4	4	(3)	58	4	3
1.250	2	0	2	0	0	0	4
1.500	25	13	7	0	31	13	5
2.000	49	16	14	0	51	16	6
3.000	14	3	0	0	17	4	7
4.000	10	2	1	0	11	5	8
6.000	1	1	1	0	1	1	9
8.000	0	0	0	0	0	0	10
<b>Total:</b>	<b>2,947</b>	<b>99</b>	<b>123</b>	<b>(34)</b>	<b>2,889</b>	<b>127</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	866	19	1	0	0	2	888	1
0.750	1,493	174	11	9	1	144	1,832	2
1.000	1	44	3	4	0	6	58	3
1.250	0	0	0	0	0	0	0	4
1.500	0	24	1	1	0	5	31	5
2.000	0	30	5	8	1	7	51	6
3.000	0	5	2	2	2	6	17	7
4.000	0	2	2	3	0	4	11	8
6.000	0	0	0	0	0	1	1	9
8.000	0	0	0	0	0	0	0	10
<b>Total:</b>	<b>2,360</b>	<b>298</b>	<b>25</b>	<b>27</b>	<b>4</b>	<b>175</b>	<b>2,889</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	428	17	15		430	2
<b>Total Fire Hydrants</b>	<b>428</b>	<b>17</b>	<b>15</b>	<b>0</b>	<b>430</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 430  
 Number of distribution system valves end of year: 1,304  
 Number of distribution valves operated during year: 192

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 623 - Increase in account is due to the increase in fuel costs over 2001.

Account 633 - In 2001, the utility experienced lightning damage and chlorination treatment on Well #5 and mobilization of remaining wells. Less maintenance was needed in 2002.

Account 652 - Treatment expenses are up due to an increase in pumpage because the new water tower was placed on-line for testing and booster station is using more water from the tower.

Account 673 - The utility has been steadily repairing the system over the years to reduce the amount of maintenance needed to make repairs. The expense has been steadily declining over the last few years.

Account 675 - The utility experienced increased maintenance on services over 2001. No unusual maintenance projects took place in 2002.

Account 677 - The utility had lower than usual maintenance in 2001 or hydrants. 2002 maintenance costs are more in line with average costs for the utility.

Account 923 - In 2001, the utility had multiple consulting projects completed. These projects did not take place in 2002.

Account 926 - In 2002, the utility allocated two employees' time differently between the electric and water utility. The decrease in the water utility represents this change.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Common Utility Plant Allocated to Water Dept - the accrual amount represents the depreciation on the completed construction not classified balance. A 1.9% depreciation rate was used because the balance represents the water tower that has not been closed to capital accounts but was on line as of December 31, 2002.

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### Water Mains (Page W-17)

Mains were financed through customer contributions in addition to the use of utility funds.

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### Water Services (Page W-18)

Services were financed by the utility and by customers.

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### Meters (Page W-19)

Adjustments were made due to an actual count of meters taken in 2002.

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### Hydrants and Distribution System Valves (Page W-20)

Due to time constraints of the utility personnel, less than half of the distribution valves were operated during the year.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	9,680,944	1
<b>Total Sales of Electricity</b>	<b>9,680,944</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	57,672	2
Miscellaneous Service Revenues (451)	1,735	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	41,213	5
Interdepartmental Rents (455)	51,600	6
Other Electric Revenues (456)	11,357	7
<b>Total Other Operating Revenues</b>	<b>163,577</b>	
<b>Total Operating Revenues</b>	<b>9,844,521</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	7,565,955	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	290,257	10
Customer Accounts Expenses (901-905)	71,094	11
Sales Expenses (911-916)	39,000	12
Administrative and General Expenses (920-932)	355,908	13
<b>Total Operation and Maintenance Expenses</b>	<b>8,322,214</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	464,985	14
Amortization Expense (404-407)		15
Taxes (408)	349,339	16
<b>Total Other Expenses</b>	<b>814,324</b>	
<b>Total Operating Expenses</b>	<b>9,136,538</b>	
<b>NET OPERATING INCOME</b>	<b>707,983</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	57,672	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>57,672</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	1,735	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,735</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTS FROM ELECTRIC PROPERTY	41,213	5
<b>Total Rent from Electric Property (454)</b>	<b>41,213</b>	
<b>Interdepartmental Rents (455):</b>		
INTERPARTMENTAL RENTS	51,600	6
<b>Total Interdepartmental Rents (455)</b>	<b>51,600</b>	
<b>Other Electric Revenues (456):</b>		
OTHER	11,357	7
<b>Total Other Electric Revenues (456)</b>	<b>11,357</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	7,565,955	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>7,565,955</b>	
<b>Total Power Production Expenses</b>	<b>7,565,955</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	50,250	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	68,571	52
Overhead Line Expenses (583)	1,147	53
Underground Line Expenses (584)	2,534	54
Street Lighting and Signal System Expenses (585)	3,047	55
Meter Expenses (586)	2,592	56
Customer Installations Expenses (587)	518	57
Miscellaneous Distribution Expenses (588)	43,507	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	710	62
Maintenance of Overhead Lines (593)	115,927	63
Maintenance of Underground Lines (594)	1,334	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	120	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)		68
<b>Total Distribution Expenses</b>	<b>290,257</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		69
Meter Reading Expenses (902)	27,077	70
Customer Records and Collection Expenses (903)	31,861	71
Uncollectible Accounts (904)	39	72
Miscellaneous Customer Accounts Expenses (905)	12,117	73
<b>Total Customer Accounts Expenses</b>	<b>71,094</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	39,000	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		<b>77</b>
<b>Total Sales Expenses</b>	<b>39,000</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	44,592	<b>78</b>
Office Supplies and Expenses (921)	23,833	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	57,467	<b>80</b>
Outside Services Employed (923)	62,499	<b>81</b>
Property Insurance (924)	1,708	<b>82</b>
Injuries and Damages (925)	8,077	<b>83</b>
Employee Pensions and Benefits (926)	201,622	<b>84</b>
Regulatory Commission Expenses (928)	18,866	<b>85</b>
Duplicate Charges -- Credit (929)	8,590	<b>86</b>
Miscellaneous General Expenses (930)	42,412	<b>87</b>
Rents (931)		<b>88</b>
Maintenance of General Plant (932)	18,356	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>355,908</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>8,322,214</b>	

### TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		282,029	1
Social Security		21,872	2
Wisconsin Gross Receipts Tax		70,224	3
PSC Remainder Assessment		8,975	4
Other (specify): CAPITALIZED TAXES ON BEGINNING OF YEAR CWIP		(33,761)	5
<b>Total tax expense</b>		<b><u>349,339</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie	Waupaca			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239900	0.230800			3
County tax rate	mills		5.880900	6.594900			4
Local tax rate	mills		8.604800	8.372300			5
School tax rate	mills		10.590000	10.188300			6
Voc. school tax rate	mills		2.248900	2.163600			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.564500</b>	<b>27.549900</b>			<b>10</b>
Less: state credit	mills		1.255200	1.343900			11
<b>Net tax rate</b>	mills		<b>26.309300</b>	<b>26.206000</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.604800</b>	<b>8.372300</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.838900</b>	<b>12.351900</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.443700</b>	<b>20.724200</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.564500</b>	<b>27.549900</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.777946</b>	<b>0.752242</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.309300</b>	<b>26.206000</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.467222</b>	<b>19.713262</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>16,059,289</b>	12,027,087	4,032,202			22
Materials & Supplies	\$	<b>282,931</b>	282,931	0			23
<b>Subtotal</b>	\$	<b>16,342,220</b>	<b>12,310,018</b>	<b>4,032,202</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>109,192</b>	79,883	29,309			25
<b>Taxable Assets</b>	\$	<b>16,233,028</b>	<b>12,230,135</b>	<b>4,002,893</b>			<b>26</b>
Assessment Ratio	dec.		0.853500	0.866600			27
<b>Assessed Value</b>	\$	<b>13,907,327</b>	<b>10,438,420</b>	<b>3,468,907</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.467222</b>	<b>19.713262</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>282,029</b>	<b>213,645</b>	<b>68,383</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	194,209					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>282,029</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	6,000	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			6,000 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Structures and Improvements (352)	0	26
Station Equipment (353)	44,037	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	166,432	29
Overhead Conductors and Devices (356)	155,409	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>371,878</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	78,879	34
Structures and Improvements (361)	163,820	35
Station Equipment (362)	4,780,761	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	1,209,597	38
Overhead Conductors and Devices (365)	1,491,634	39
Underground Conduit (366)	264,296	40
Underground Conductors and Devices (367)	2,036,219	41
Line Transformers (368)	1,207,270	42
Services (369)	544,732	43
Meters (370)	283,583	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	427,901	47
<b>Total Distribution Plant</b>	<b>12,488,692</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	15,685	48
Structures and Improvements (390)	631,091	49
Office Furniture and Equipment (391)	42,088	50
Computer Equipment (391.1)	138,415	51
Transportation Equipment (392)	405,480	52
Stores Equipment (393)	550	53
Tools, Shop and Garage Equipment (394)	42,928	54
Laboratory Equipment (395)	17,852	55
Power Operated Equipment (396)	67,194	56
Communication Equipment (397)	84,332	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			44,037 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			166,432 29
Overhead Conductors and Devices (356)			155,409 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>371,878</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			78,879 34
Structures and Improvements (361)			163,820 35
Station Equipment (362)			4,780,761 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,209,597 38
Overhead Conductors and Devices (365)			1,491,634 39
Underground Conduit (366)			264,296 40
Underground Conductors and Devices (367)			2,036,219 41
Line Transformers (368)			1,207,270 42
Services (369)			544,732 43
Meters (370)			283,583 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			427,901 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>12,488,692</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			15,685 48
Structures and Improvements (390)			631,091 49
Office Furniture and Equipment (391)			42,088 50
Computer Equipment (391.1)			138,415 51
Transportation Equipment (392)			405,480 52
Stores Equipment (393)			550 53
Tools, Shop and Garage Equipment (394)			42,928 54
Laboratory Equipment (395)			17,852 55
Power Operated Equipment (396)			67,194 56
Communication Equipment (397)			84,332 57

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>GENERAL PLANT</b>		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
<b>Total General Plant</b>	<b>1,445,615</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>14,306,185</b>	<b>0</b>
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 <b>Total utility plant in service</b>	<b>14,306,185</b>	<b>0</b>

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,445,615</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>14,306,185</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>14,306,185</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	25,234	2.86%	1,259
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	113,398	3.45%	5,742
Overhead Conductors and Devices (356)	96,508	3.33%	5,175
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					26,493	20
354					0	21
355					119,140	22
356					101,683	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>235,140</b>		<b>12,176</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	21,732	2.86%	4,685	27
Station Equipment (362)	1,276,550	2.86%	136,730	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	316,689	3.66%	44,271	30
Overhead Conductors and Devices (365)	330,587	2.97%	44,302	31
Underground Conduit (366)	63,219	2.50%	6,607	32
Underground Conductors and Devices (367)	360,668	3.40%	69,231	33
Line Transformers (368)	340,196	3.33%	40,202	34
Services (369)	173,031	3.80%	20,700	35
Meters (370)	141,810	3.33%	9,443	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	106,744	3.87%	16,560	39
<b>Total Distribution Plant</b>	<b>3,131,226</b>		<b>392,731</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	227,009	2.94%	18,554	40
Office Furniture and Equipment (391)	38,646	8.33%	3,442	41
Computer Equipment (391.1)	138,415	20.00%	0	42
Transportation Equipment (392)	405,480	10.00%		43
Stores Equipment (393)	605	5.00%		44
Tools, Shop and Garage Equipment (394)	36,565	6.67%	2,863	45
Laboratory Equipment (395)	11,597	10.00%	1,785	46
Power Operated Equipment (396)	50,142	10.00%	6,719	47
Communication Equipment (397)	11,215	5.00%	4,217	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>919,674</b>		<b>37,580</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,286,040</b>		<b>442,487</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	247,316	
361					26,417	27
362					1,413,280	28
363					0	29
364					360,960	30
365					374,889	31
366					69,826	32
367					429,899	33
368					380,398	34
369					193,731	35
370					151,253	36
371					0	37
372					0	38
373					123,304	39
	0	0	0	0	3,523,957	
390					245,563	40
391					42,088	41
391.1					138,415	42
392					405,480	43
393					605	44
394					39,428	45
395					13,382	46
396					56,861	47
397					15,432	48
398					0	49
399					0	50
	0	0	0	0	957,254	
	0	0	0	0	4,728,527	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0		39,118	51
<b>Total accum. prov. for depreciation</b>	<u><u>4,286,040</u></u>		<u><u>481,605</u></u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					39,118 51
	0	0	0	0	<u>4,767,645</u>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		41.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
SECONDARY UNDER 600 VOLTS		68.40	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		3.10	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
SECONDARY UNDER 600 VOLTS		0.50	8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b>
Customers served at other than rural rates:	10
Farm	1
Nonfarm	154
<b>Total</b>	<b>155</b>
<b>Total customers on rural lines at end of year</b>	<b>155</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	26,893	Tuesday	01/29/2002	14:00	15,991	<b>1</b>
February	02	27,118	Wednesday	02/13/2002	10:00	14,685	<b>2</b>
March	03	26,844	Tuesday	03/05/2002	12:00	15,844	<b>3</b>
April	04	27,937	Thursday	04/18/2002	15:00	15,400	<b>4</b>
May	05	29,340	Thursday	05/30/2002	15:00	15,910	<b>5</b>
June	06	33,250	Tuesday	06/25/2002	14:00	16,664	<b>6</b>
July	07	33,587	Tuesday	07/30/2002	16:00	18,422	<b>7</b>
August	08	33,218	Thursday	08/01/2002	14:00	17,786	<b>8</b>
September	09	32,274	Monday	09/09/2002	16:00	16,411	<b>9</b>
October	10	29,617	Tuesday	10/01/2002	14:00	16,586	<b>10</b>
November	11	27,413	Wednesday	11/06/2002	11:00	15,741	<b>11</b>
December	12	28,212	Wednesday	12/04/2002	11:00	16,116	<b>12</b>
<b>Total</b>		<b>355,703</b>				<b>195,556</b>	

**System Name** New London Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WPPI

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	195,556	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>195,556</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	188,498	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	1,280	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>1,280</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>189,778</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	5,778	27
<b>Total Energy Losses</b>	<b>5,778</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>2.9547%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>195,556</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	3,128	26,623	1
<b>Total Sales for Residential Sales</b>		<b>3,128</b>	<b>26,623</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	404	14,372	2
PUBLIC AUTHORITY	CG-1	51	1,537	3
INDUSTRIAL - LARGE POWER	CP-1	10	4,186	4
INDUSTRIAL - LARGE POWER	CP-2	11	10,423	5
INDUSTRIAL - LARGE POWER TIME OF DAY	CP-3	7	33,264	6
INDUSTRIAL - INDUSTRIAL TOME OF DAY	CP-4	2	96,343	7
INTERDEPARTMENTAL	MP-1	1	1,155	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>486</b>	<b>161,280</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	15	595	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>15</b>	<b>595</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,629</b>	<b>188,498</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		1,823,318	83,550	<b>1,906,868</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>1,823,318</b>	<b>83,550</b>	<b>1,906,868</b>	
		972,798	45,047	<b>1,017,845</b>	<b>2</b>
		106,229	4,922	<b>111,151</b>	<b>3</b>
		226,102	12,787	<b>238,889</b>	<b>4</b>
		513,279	31,942	<b>545,221</b>	<b>5</b>
		1,536,934	102,185	<b>1,639,119</b>	<b>6</b>
		3,797,296	272,245	<b>4,069,541</b>	<b>7</b>
		75,818	3,500	<b>79,318</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>7,228,456</b>	<b>472,628</b>	<b>7,701,084</b>	
		71,217	1,775	<b>72,992</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>71,217</b>	<b>1,775</b>	<b>72,992</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>9,122,991</b>	<b>557,953</b>	<b>9,680,944</b>	

### PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	Main Substation				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34,500				4
Point of Metering	Main Substation				5
Total of 12 Monthly Maximum Demands -- kW	355,703				6
Average load factor	<b>75.3110%</b>				7
Total Cost of Purchased Power	7,565,955				8
Average cost per kWh	<b>0.0387</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	7,705	8,286			12
February	7,039	7,646			13
March	7,307	8,536			14
April	7,660	7,740			15
May	7,722	8,188			16
June	7,566	9,097			17
July	8,852	9,570			18
August	8,496	9,290			19
September	7,470	8,942			20
October	8,221	8,365			21
November	7,115	8,626			22
December	7,417	8,699			23
<b>Total kWh (000)</b>	<b>92,570</b>	<b>102,985</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
<b>Total</b>							<b><u>0</u></b>
							1

### INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
<b>Total</b>						<b><u>0</u></b>
						1

### STEAM PRODUCTION PLANTS (cont.)

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Turbine-Generators</b>								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

- 3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

### SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Douglas	High School	Ind. Park	Main East	Main West	1
Voltage--High Side	34,500	34,500	34,000	34,500	34,500	2
Voltage--Low Side	2,400	480	2,400	2,400	2,400	3
Num. Main Transformers in Operation	1	1	3	0	0	4
Capacity of Transformers in kVA	5,000	2,500	15,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	4,600	1,104	6,408			7
Dt and Hr of Such Maximum Demand	08/01/2002 19:00	09/09/2002 11:00	07/29/2002 19:00			8 9
Kwh Output	0					10 11

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	North	Perfecseal	SE#1	SE#2	SE#3	12 13
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	14 15
Voltage--Low Side	2,400	480	2,400	2,400	2,400	16
Num. of Main Transformers in Operation	1	1	1	1	1	17
Capacity of Transformers in kVA	5,000	2,500	5,000	5,000	7,500	18
Number of Spare Transformers on Hand	0	0	0	0	0	19
15-Minute Maximum Demand in kW	4,888	76	5,400	2,720	5,427	20
Dt and Hr of Such Maximum Demand	08/01/2002 19:00	12/23/2002 12:00	07/01/2002 19:00	09/01/2002 19:00	07/03/2002 10:00	21 22
Kwh Output					34,440,776	23 24 25

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Steel King	Werner	WRLC			26 27
Voltage--High Side	34,500	138,000	24,500			28 29
Voltage--Low Side	480	34,500	480			30
Num. of Main Transformers in Operation	1	1	3			31
Capacity of Transformers in kVA	2,500	36,000	7,500			32
Number of Spare Transformers on Hand	1	0	0			33
15-Minute Maximum Demand in kW	859	33,587	1,771			34
Dt and Hr of Such Maximum Demand	08/19/2002 12:00	07/30/2002 16:00	08/01/2002 19:00			35 36
Kwh Output						37 38 39 40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,824	946	72,105	1
Acquired during year	97	32	5,960	2
<b>Total</b>	<b>3,921</b>	<b>978</b>	<b>78,065</b>	<b>3</b>
Retired during year	6	19	633	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>3,915</b>	<b>959</b>	<b>77,432</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	3,753	864	69,330	8
In utility's use	41			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	121	95	8,102	12
<b>Total end of year</b>	<b>3,915</b>	<b>959</b>	<b>77,432</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	19	15,705	1
Sodium Vapor	100	221	116,416	2
Sodium Vapor	250	168	222,167	3
<b>Total</b>		<b>408</b>	<b>354,288</b>	
<b>Ornamental</b>				
Mercury Vapor	250	2	2,702	4
Sodium Vapor	50	56	14,126	5
Sodium Vapor	100	146	76,331	6
Sodium Vapor	250	58	68,391	7
<b>Total</b>		<b>262</b>	<b>161,550</b>	
<b>Other</b>				
NONE				8
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account 582 - Increase is due to increase in power costs over 2001.

Account 588 - In 2002, the utility experienced increase maintenance costs on the distribution system over 2001.

Account 592 - The decrease is due to tap changes performed at the Southeast and Main substations in 2001.

Account 593 - In 2002, the utility increased tree trimming.

Account 904 - In 2001, the commission approved a large write-off of several years of delinquent customer accounts. The amount in 2002 represents write-offs in 2002.

Account 923 - In 2001, the utility had multiple consulting projects completed. These projects did not take place in 2002.

Account 930 - Increase is due to the Public Service Commission preventative maintenance plan done in 2002.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

Account 393 - the stores account was over depreciated in the prior year by \$55 - no additional depreciation accrual will be recorded.

Common Utility Plant Allocated to Electric Dept - the accrual of \$39,118 represents the depreciation on the completed construction not classified balance as of December 31, 2002. A 2.86% depreciation rate was used.

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### Purchased Power Statistics (Page E-16)

In April of 2002, the utility switched the delivery point to the Werner Substation. The voltage at which delivered has changed to 138kv.

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